

MIYATA et al.  
Appl. No. 10/720,686  
April 8, 2004

**REMARKS/ARGUMENTS**

The Abstract of the Disclosure has been amended as required in the Notice of  
Incomplete Reply mailed April 1, 2004.

An early and favorable Action on the merits is awaited.

Respectfully submitted,

**NIXON & VANDERHYE P.C.**

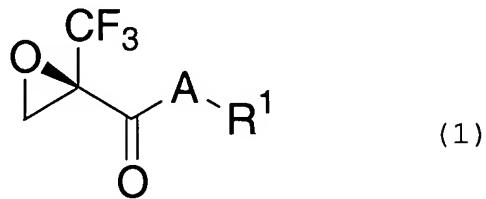
By: \_\_\_\_\_

  
Arthur R. Crawford  
Reg. No. 25,327

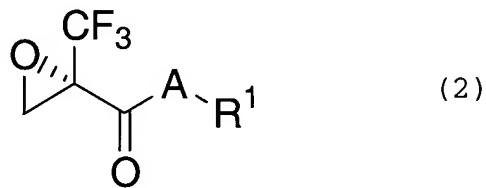
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ABSTRACT OF THE DISCLOSURE

Optically active fluorine-containing compounds of the formula (1):



or of formula (2):



are used for producing optically active 3,3,3-trifluoro-2-hydroxy-2-methylpropionic acids.